

TOWN OF ROWE - BOARD OF ASSESSORS
Minutes - Thursday, October 24, 2019 – 6:30pm
Rowe Town Hall – Selectmen’s Meeting Room

Present: Rick Williams, Ellen Miller and Herb Butzke; Asst. Assessor Colleen Avallone

Also Present: Selectmen: Chuck Sokol, Jennifer Morse; FinCom: Wayne Zavotka, Laurie Pike, Selmi Hyytinen

Absent: Selectmen: Eddie Silva; Fincom: Paul McLatchy III, Loretta Dionne

Call to Order: Chair called the meeting to order at 6:30pm.

1. **FY20 Tax Classification Hearing:** The Board of Assessors presented their recommendation that the Selectmen adopt—in accordance with MGL c.58, Sec. 1A—a Minimum Residential Factor (MRF) of .6500, resulting in tax rates of \$5.33 for Residential and \$8.53 for Commercial/Industrial/Personal Property. [See detailed memorandum attached.] This would raise the average family tax bill from \$1,062 (FY19) to \$1,162 (FY20). Following a lengthy discussion, the Selectboard voted unanimously to adopt an MRF of .6500. The Assessors then approved and signed the LA-5 Options and Certification form in Gateway. The Selectmen were reminded they also need to sign the LA-5. Jenn Morse then signed the LA-5 during the meeting. It was discovered that Chuck Sokol is not yet an authorized signer. His signature will have to wait until the Town Clerk returns from vacation on Monday Oct 28th and enters Chuck in the Gateway Directory and gives him appropriate authorities. The Town Clerk also needs to sign the LA-5.
2. **Broadband Project BAN (Bond Anticipation Note):** The Assessors reminded the Selectboard that the BAN, plus \$13,950 interest, taken out for the Broadband Project needs to be paid off by March 20, 2020. The interest amount has been raised [\$12,167 via Art 22 at FY20 ATM and \$1,784 on p.2 of FY20 Tax Recap]. The principal [to date = \$700K of the total \$860K approved] needs to either be appropriated or a new longer-term note taken out to pay off the BAN. The Selectmen stated It is anticipated that the Treasurer will take out a state note to pay off the BAN before the March 20th due date.
3. **FY21 Budget Roundtable:**
 - a) **FY21 Budget Calendar:** FinCom Chair Wayne Zavotka presented the group with a budget calendar. Budgets and capital requests are due Friday, Dec 6th.
 - b) **Free Cash:** Free Cash was certified on Sept 30th as **\$258,475** as of July 1, 2019.
 - c) **FY19 vs FY20 ATM Spending:** Assessors’ Chair Rick Williams presented a spreadsheet showing FY19 vs. FY20 spending.
 - d) **FY21 Estimated Levy Limit:** Rick also presented an estimated FY21 Levy Limit of approximately \$4,493,920, using \$15K for new growth (see attached).
 - e) **COLA:** It was stated that SS COLA for 2021 is 1.6%. Some discussion followed. The Finance Committee then voted unanimously to recommend that the Selectmen use 2.5% as a COLA for town (non-contracted) employees for FY21. The Selectmen then voted unanimously to use 2.5% as the COLA for FY21.
 - f) **Capital Plan:** The Finance Committee presented a proposed guideline: **Capital Improvement, Repair and Replacement Plan (CIRRP).** What should threshold be for item to be considered a “capital” expenditure. Ellen stated that historically the rule of thumb has loosely been 5-year life/\$5,000. Matter for further review/discussion.
 - g) **FY21 ATM/Election:** ATM Monday, May 11, 2021; Annual Election: Saturday, May 16, 2020

- h) **Property Tax Billing Schedule:** There was a brief discussion about switching to sending quarterly tax bills to help with cash flow. Tax bills are currently sent twice yearly. Both Assessors (Rick and Ellen) stated they felt it was not necessary, since the town has ample funds to borrow internally at no additional cost to the town. In their opinion sending quarterly bills would double the workload of their office and Tax Collector's office, adding cost to the town. Matter to be discussed at a later time.

4. **Minutes:** No action.

5. **Next Meeting:** All Boards/Committees Meeting: Thursday, Oct 28th at 6:30pm at Rowe School.

6. **Adjournment:** 7:53pm

Respectfully submitted,
Ellen B. Miller

Approved:

FN Williams 11-12-19
Frederick N. Williams, Chair Date

EB Miller
Ellen B. Miller

Herbert G. Butzke

TO DO

For	Item	Due Date
FY21 Tax Rate	Charlemont/Rowe Town Line Adjustment: Create new parcels & adjust maps as needed.	
FY21 Tax Rate	Boyd Dwelling (402-050): Is this a second home? Owners live in Charlemont. Son lives in Rowe house.	